



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, DC 20240

MAR 13 2012

Re: **Philadelphia Navy Yard, Building 14 (Angle Smithery), Kitty Hawk Avenue and 16th Street, Philadelphia, Pennsylvania**  
Project Number: **25773**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you, for meeting with me in Washington on January 12, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional research and revised designs submitted after our meeting, I have determined that the proposed rehabilitation of Building 14 is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on December 19, 2011, by TPS is hereby reversed.

Built in 1903, the L-shaped Building 14 is located in the Philadelphia Naval Shipyard Historic District. It was certified as contributing to the significance of the historic district on March 23, 2011. The proposed rehabilitation of this "certified historic structure" was found not to meet the Standards owing to the planned construction of a small addition on the north facade, to the infill planned for several large arched openings on the west facade, and to changes proposed for sections of the south facade following the removal of later modifications and additions.

With regard to the north facade, the proposal calls for the construction of a new shed addition for mechanical equipment. Because the element will block several historic windows, TPS found it to bring the project into conflict with Standards 2 and 9. Standard 2 states: "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 9 states: "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.*"

However, I note that an existing concrete block addition, electrical equipment, and a central sawdust collection system currently obscure several openings on this elevation; the rehabilitation

proposal calls for the removal of these non-historic elements and the restoration of the arched openings and windows they block. Further, this entire side of the property is inaccessible from the public approaches to the building and is obscured from view by the close proximity of the building to the north. And lastly, the new shed planned is modest in size. Consequently, I have determined that this new addition will neither impair the overall character of Building 14, nor the particular materials, features, or spaces that characterize it, in violation of Standard 2. Nor, considered as a new addition, will it conflict with Standard 9. Accordingly, the changes to the north façade have not entered into my decision.

With regard to the west facade (the building's nominal front), I concur with TPS that the proposed changes would have brought the project into conflict with Standard 2 if built as first proposed. The west façade consists of arched openings filled with alternating historic windows and recent rolling doors. The glass infill initially proposed to replace the rolling doors gave these openings a contemporary, commercial character in sharp contrast to their historic industrial character. A revised infill plan presented at our meeting proposes infill that suggests an historic, paneled overhead door, which I have determined is compatible with the historic industrial character of the adjacent openings, and is therefore acceptable.

Two other proposed treatments were cited by TPS. Both involve large-scale changes to prominently visible facades. The first would replace the existing cladding across the south wall of the short leg of the "L." The second would demolish an addition at the juncture of the two building sections forming the "L," and build new exterior walls at the newly exposed openings where the addition had joined. While TPS acknowledged that neither the existing south-facing wall of the short leg nor the addition was significant, it deemed the proposed new work to be incompatible with the general appearance of the building since 1936 (based on the available evidence, the date of the last changes deemed to have acquired significance). Before 1936, the denial letter noted, the building had an open shed-like appearance at the affected portions; since then, the "character of the entire building has been solid walls and extensive windows." TPS therefore cited the proposal as contravening Standards 2 and 9, quoted above, as well as Standard 4. Standard 4 states: *"Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved."*

Based on the evidence presented in the initial application, I agree with TPS. However, the additional research conducted after our meeting discovered a great deal of documentary evidence concerning the building's complex evolution over the course of its history. The historic photographs, submitted with \_\_\_\_\_ letter of February 15, 2012, provide credibility to the proposed demolition of the metal-clad addition and replacement of the metal-clad end wall of the short leg of the "L." Further, these newly discovered photographs provide an intellectual basis for the requirements of Standard 9, quoted above, regarding the new fenestration for the newly uncovered sections of the south façade. Based on this new evidence, you submitted, also with \_\_\_\_\_ letter, a revised design for these three façade segments. I have determined that this revised design respects the overall historic character of the building by locating the new fenestration behind the historic, laced-channel columns that were exposed in the earliest incarnation of the building, by utilizing large expanses of glass to emulate that historically-open configuration, and by utilizing corrugated metal panels for the solid areas, a material historically found both on this building and throughout the Navy Yard. Consequently, I find that this revised design complies with Standard 9.

Thus, I find that the overall impact of the rehabilitation project on Building 14, revised as described in the preceding paragraphs, complies with the Standards.

Although I am reversing the TPS's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Further, our regulations provide that final action cannot be taken on any application until the requisite fee for processing rehabilitation requests has been paid. Please fill out the enclosed Request for Certification of Completed Work and submit it to TPS through the Pennsylvania Historical and Museum Commission. Should you have any questions concerning procedures for final certification, please contact Mr. Michael J. Auer at 202-354-2031.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the December 19, 2011, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read 'John A. Burns', with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-PA  
IRS